



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James & Mary Lynn Blaser  
DOCKET NO.: 14-04143.001-R-1  
PARCEL NO.: 16-08-153-024

The parties of record before the Property Tax Appeal Board are James & Mary Lynn Blaser, the appellants, and the Winnebago County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$ 7,788  
**IMPR.:** \$27,224  
**TOTAL:** \$35,012

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a part one-story and part two-story dwelling<sup>1</sup> of frame construction containing 1,380 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace, a three-car garage of 640 square feet of building area and a concrete patio.<sup>2</sup> The property has a 7,800 square foot site and is located in Rockford, Cherry Valley Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales, three of which are located on the same street as the subject property. The comparables are described as two-story frame dwellings that range in size from 1,380 to 1,548 square feet of living area. The dwellings range in age from

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<sup>1</sup> The board of review described the subject dwelling as a "multi-level" home.

<sup>2</sup> Both parties present that the subject dwelling has a fireplace and a patio. The property record card has neither of these purported characteristics for the subject property.

8 to 14 years old as compared to the 17 year old subject property. Each comparable has a basement, one of which has finished area. Two of the comparables have central air conditioning and each comparable has a two-car or a three-car garage. Based upon the Section V grid analysis and the underlying listing sheets, the comparables sold from February to September 2013 for prices ranging from \$66,250 to \$92,000 or from \$47.18 to \$59.43 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$29,693 which would reflect a market value of approximately \$89,088 or \$64.56 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,012. The subject's assessment reflects a market value of \$105,047 or \$76.12 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review in a letter contended that the appellants' sales were distressed sales. The township assessor also raised various discrepancies in the descriptions of the appellant's comparable dwellings, lack of updating and reported the sales were Bank REO or "governmental sale by special warranty deed." Also, the township assessor pointed out that appellant's comparable #2 re-sold in May 2014 for \$112,000 with this property set forth as board of review comparable #4.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales, where comparable #4 is the re-sale of appellant's comparable #2. The comparables are described as a multi-level vinyl-sided dwellings that range in size from 1,380 to 1,548 square feet of living area. The dwellings were built between 2004 and 2011. Each comparable has an unfinished basement, central air conditioning and a garage ranging in size from 484 to 860 square feet of building area. The comparables sold from September 2013 to September 2014 for prices ranging from \$102,820 to \$120,000 or from \$74.51 to \$83.33 per square foot of living area, including land. Board of review comparable #2 is also described as a "short sale."

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants noted that sections 1-23 and 16-183 of the Property Tax Code call for consideration of compulsory or distressed sales when an area has a predominance of this type of sale (35 ILCS 200/1-23 & 16-183).

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one common comparable that sold twice. The Board finds that the subject dwelling is older than each of the homes presented by both parties.

As to the board of review contention about "distressed" sales, as of July 16, 2010, the Property Tax Code mandates that the Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183) The Property Tax Code defines a compulsory sale as " (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete." (35 ILCS 200/1-23) Under the statutory provision, the Bank REO sales submitted by the appellant shall be considered along with the "short sale" submitted by the board of review as its comparable #2.

The comparables have varying degrees of similarity to the subject dwelling in design, size, foundation and features. The comparables sold between February 2013 and September 2014 for prices ranging from \$66,250 to \$120,000 or from \$47.18 to \$83.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$105,047 or \$76.12 per square foot of living area, including land, which is within the range of comparable sales in the record both in terms of overall value and on a per-square-foot basis. After considering adjustments for age and differences in characteristics, the subject's estimated market value based on its assessment appears to be supported by the market value evidence in the record.

Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: October 15, 2019



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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